



STATE OF ARKANSAS
**Department of Finance
and Administration**

**REVENUE DIVISION
Withholding Tax**
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Arkansas Magnetic Media Specifications for Tax Year 2005

Specifications for Magnetic Media Reporting and Electronic Filing of W-2 Information for Tax Year 2005. These specifications are for filing **2005 W-2s** on or before February 28, 2006.

The State of Arkansas accepts 3½ inch diskettes, CD's and DVD's. Do not send duplicate paper information when filing by magnetic media. Diskettes, CD's and DVD's submitted to the State of Arkansas **will not** be returned.

W2's – Magnetic media record specifications, rules and layouts are presented in **Social Security Administration Publication No. 42-007 MMREF-1 Tax Year 2005 (V-1)**.

Code RA, Code RE and Code RS are required records for the State of Arkansas. All other records are optional. Code RA, RE and RS record layouts follow the MMREF-1 layouts as outlined in the Social Security Administration Publication No. 42-007.

Code RS State data should be reported in the following fields:

Location 1-194:	required
Location 195-273:	blank
Location 274-307:	required
Location 308-512:	blank
Location 1-194:	Employee's information (SSN, name, address etc.)
Location 274-307:	Income tax information
Location 274-275	State Code for Arkansas is 05.
Location 276-286	State Wages
Location 287-297	Tax Withheld
Location 298-307	Other State Data, this is where the FEIN is entered. It is left justified and blank filled.

1099's – Arkansas participates in the combined Federal/State 1099 filing program. Magnetic media specifications and layouts are presented in Publication 1220 manual published by the Internal Revenue Service.

State data should be reported in the following fields:

<u>Description</u>	<u>Position</u>
Special Data Entries	663-722
State Income Tax Withheld	723-734
Combined Federal/State Program	747-748

The layouts vary slightly depending on the 1099 type; refer to Publication 1220 to verify if one or more of these fields are required.

The amount should be right justified with no dollar signs, decimal points or commas. The remaining portion of the field should be filled with blanks.

All 1099 types required to be filed with the Internal Revenue Service are required to be filed with the State of Arkansas. The dollar threshold for filing provided there is no Arkansas income tax withheld is \$2,500.00. If Arkansas taxes are withheld, filing is required regardless of the threshold amount or current residence.

The due date for filing magnetic media reporting is February 28. Magnetic media records **will only** be accepted via diskette CD or DVD. The mailing address is P. O. Box 8055, Little Rock, AR 72203. When filing by magnetic media, the only paper required is the Annual Reconciliation (AR-3MAR).

Listed below is the label format for filing magnetic media.

State of Arkansas – Withholding Tax Branch

FEIN: _____

Name: _____

City: _____ ST: _____

Zip Code _____ Phone number: _____

Inv#: _____

(REV 11/05)